

# **EXHIBIT AS**

## APPENDIX A: CURRICULUM VITAE

# Jonathan T. Marks, CPA/CFF, CITP, CGMA, CFE, and NACD Board Fellow

Jonathan T. Marks is a partner and leads the firm's global fraud and forensic investigation, compliance and integrity practice



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**Education**  
Bachelor of Science in  
Accounting -  
Bloomsburg University

Jonathan has more than 30 years of experience working closely with his clients, their board, senior management, and law firms on global and cross-border fraud and misconduct investigations, including bribery, corruption, compliance, and other matters.

Jonathan specializes in internal and regulatory investigations; governance matters; risk assessment, design and implementation of compliance programs; global fraud risk management programs; and compliance coordination and monitoring services for the private, public, not-for-profit sectors. He assists his clients in mitigating potential issues by conducting root-cause analysis, developing remedial procedures, and designing or enhancing governance and compliance systems along with internal controls, policies and procedures, and customized training.

He has led high-profile financial, accounting, compliance, and regulatory investigations around the world relating to allegations of accounting irregularities, improper financial disclosures, fraud, non-compliance, bribery, corruption, kickbacks, cyber incidents, and whistleblower matters. Jonathan has provided expert testimony on accounting, damages/lost profits, financial, and internal control issues in commercial litigation matters. He has appeared before the United States Securities and Exchange Commission (SEC), Financial Industry Regulation Authority (FINRA), and the United States Department of Justice (DOJ) to present his findings. Jonathan has also led global compliance initiatives, fraud risk or vulnerability assessments, internal audits, third-party risk management initiatives, and due diligence teams.

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Jonathan is a well-regarded author and speaker, who has gained international recognition for developing thought leadership that has enhanced the profession, including the development of the Fraud Pentagon. He regularly presents on an array of fraud, ethics, and forensic accounting topics. Jonathan has previously held leadership positions at a national accounting and global disputes and investigations professional services firm. He has educated and advised some of the world's largest companies on these and a variety of other highly complex issues.

### **Selected experience**

- I was engaged by a former CEO of a publicly-traded medical device company to assist in interpreting technical accounting matters, working with the accounting expert, and developing a strategy for trial.
- Engaged by counsel to assist in analyzing documents and information allegedly related to Ponzi and money laundering schemes.
- Worked with counsel to resolve disputes related to technical accounting matters, purchase price disputes, earn-out provisions, representation and warranty claims and other
- Conducted financial and compliance due diligence on transactions and several times assisted in the negotiation of revised terms.
- Prepared the financial statements and drafted the footnotes for several complex mergers and acquisitions, including a reverse merger that passed SEC review.
- Consult with counsel regularly on GAAP issues.
- Worked directly with the US Attorney, FBI, IRS-CID and US Customs on a highly-publicized investigation involving a myriad of fraud schemes, concealment strategies and conversion tactics that involved several individuals and both private and publicly held companies
- Provided forensic accounting support to counsel to two senior executives (chief executive officer and chief financial officer) that were subjects of an SEC investigation related to revenue recognition issues
- Led the investigation of allegations that the chief executive officer, chief financial officer, and controller of large professional services firm knowingly departed from generally accepted accounting principles (GAAP) and SEC guidance when recording revenue; presented findings and conclusions to the national office of the auditing firm, which concurred with the assessment on the application of GAAP, resulting in others within the same space restating their financial statements
- Engaged by the audit committee of a Fortune 50 company to perform a root cause analysis and provide an assessment to the full board on the results of a massive internal investigation related to alleged revenue recognition issues brought forward by a whistleblower; the initial investigation was conducted by a highly reputable law firm which was assisted by a Big four accounting firm; Jonathan assisted in drafting the report, which provided recommendations on improving governance, risk, compliance, and internal controls
- Developed a road map, synthesized vast amounts of data with more than 15 organizations, and prepared an analysis to assist counsel in defense of an alleged stock manipulator;

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analysis and findings were presented to the US Attorney, FBI, SEC and FINRA, who accepted and commented on quality and thoroughness of the work product

- Led a 10A investigation that involved several complex issues, including alleged illegal acts related to the valuation of inventory, inventory reserves. Non-GAAP financial information, and the overall completeness and accuracy of the books and records; worked closely with outside counsel and the external auditor, including their national practice leaders and forensic group
- Led several extensive global FCPA investigations and compliance exercises, working with management, outside counsel and in some instances the external auditor
- Conducted numerous fraud and FCPA risk assessments for many companies in many different industries, including a Fortune Five company; assisted with the development of the compliance program and the development or enhancement of internal controls, policies and procedures, and training
- Engaged by the president, general counsel, and chief compliance officer of a Forbes Top 50 manufacturer and distributor to conduct a pre-monitor review focusing on assessing its governance, risk management, and compliance program. I then served as the compliance coordinator and liaison between the company and the DOJ's monitor and assisted the company with its remediation and training efforts. Led an internal audit team of more than 25 professionals in conducting on-site reviews of more than 360 distributors nationwide, the results of which helped enhance the control environment and compliance program
- I led a special audit committee investigation for a Forbes Top 100 company that spanned many countries and involved performing root cause analysis related to alleged \$400 million fraud-related to channel stuffing by a large pharmaceutical concern. The investigation uncovered deficiencies in the overall governance framework, and legal, compliance, and internal audit functions. After the investigation, I assisted with the remediation of the legal, compliance, and internal audit functions. He also led a team to evaluate and enhance the design of internal controls and the merger/acquisition due diligence process.
- Helped lead an investigation related to millions of leaked documents that detail financial and attorney-client information for hundreds of thousands off-shore entities; provided guidance on possible bribery, money laundering and tax avoidance schemes.
- Retained by outside counsel to investigate allegations from a whistleblower that the general counsel and the controller were engaged in several schemes to defraud a large hospital group; the investigation uncovered an enormous fraud and many internal controls deficiencies, including weaknesses in governance, the risk assessment process and internal audit plan.

### **Industry and civic involvement**

- AICPA Fraud Task Force – Leading the revamp of the anti-fraud initiative
- American Bar Association (ABA) – Previously served on the Professional Services Liability Committee Member
- American Institute of Certified Public Accountants (AICPA) – Member
- Association of Certified Fraud Examiners (ACFE) – Member and Frequent Speaker

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- Center for Audit Quality – Former Member of the Anti-fraud Collaboration Initiative
- FBI National Citizens Academy Class No. 23 – Philadelphia Chapter Board Member and Audit Committee Chairperson
- Financial Executives International (FEI) – Former Research Committee Member
- Former adjunct professor at Rider University – Taught auditing
- Guest lecturer at Lehigh University – Fraud and forensics
- InfraGard – Member
- Institute for Fraud Prevention (IFP) – Intellectual Board Member (Now run by the ACFE)
- International Association of Independent Corporate Monitors - Member
- National Association of Corporate Directors (NACD) – Board Fellow
- New York State Society of CPA's – Former Member of the SEC Committee
- Pennsylvania Institute of Certified Public Accountants (PICPA) - Member
- Society of Corporate Compliance and Ethics (SCCE) - Member

### **Community involvement**

- Cancer Support Community of Philadelphia, Gilda's Club – Chairperson of the Board
- Cancer Support Community – National Board Member and CEO Liaison
- Zeta Psi, Pi Kappa Chapter – President of the Alumni Association

### **Recent Testimony and Expert Reports**

#### ***Trial***

*Civil Action-Law No. 2014-02799, Wireless Acquisitions Group LLC v 915 Associates LLC and William Goldstein – February 2018*

*Damages (Video Testimony)*

#### ***Settled before Deposition and Trial***

*Court of Common Please Case No. 160 10232, A. Jordan Rushie v. Jamie Ware, Fishtown Neighbors Association, Neil Brecher and Darren Smith – August 2018*

*Defamation of Character and Damages – Lost Profits*

### **Publications**

I maintain a blog called *Board and Fraud*. It contains many of my writings across different topics. (<https://boardandfraud.com/>)